

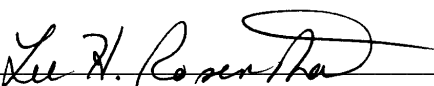
**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA,	§	
	§	
Petitioner,	§	
	§	
v.	§	MISC. ACTION NO. H-09-295
	§	
DAVID G. WHITE,	§	
	§	
Respondent.	§	

ORDER

The respondent's motion to continue or dismiss, Docket Entry No. 4, is denied. The legal arguments raised are typical of those asserted by so-called tax protestors and have repeatedly been rejected by the courts. *See United States v. Kuyrkendall*, 2009 WL 2449015, at *2 (S.D. Miss. Aug. 7, 2009) (rejecting argument that the "legal duty" to pay taxes under § 6012 evaporates if the duty is not published in the Federal Register); *United States v. Clayton*, 506 F.3d 405, 409 (5th Cir. 2007) (rejecting similar argument and holding that § 6012 is an act of Congress that does not invoke the APA); *United States v. Bowers*, 920 F.2d 220, 222 (4th Cir. 1990) (The "duty to pay taxes is manifest on the face of the statutes, without any resort to IRS rules, forms or regulations.").

SIGNED on August 31, 2009, at Houston, Texas.



Lee H. Rosenthal
United States District Judge